

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 61-37

August 16, 1961

AMENDMENT OF 26 CFR PART 240

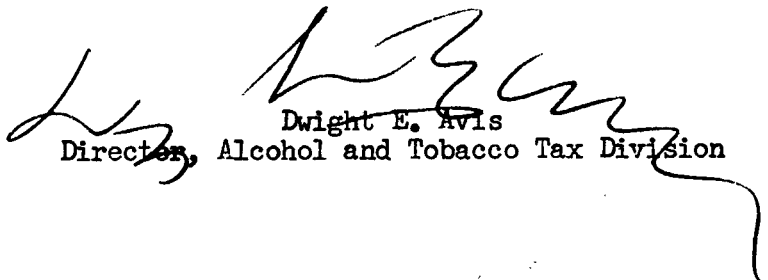
Proprietors of bonded wine cellars
and others concerned:

Purpose. The purpose of this industry circular is to inform you that Treasury Decision 6566, published in the Federal Register of August 11, 1961, amending 26 CFR Part 240, Wine, is effective as of that date. The amendments are briefly described below:

"Other" operations. The Treasury decision amends section 240.130 and adds new section 240.134. These sections relate to the activities and "other" operations which may be conducted on the bonded wine cellar premises. The provisions of these sections are now similar to those in other regulations (26 CFR Parts 198, 201, and 245) and will allow proprietors to conduct other operations and make maximum use of their premises and equipment consistent with the responsibility of the Service to protect the revenue.

Continuing authority to use activated carbon. The experimental procedures outlined in Industry Circular No. 61-14, dated April 21, 1961, relating to removal of excess color from white wines, have been inserted in Part 240 by adding new section 240.527a. The procedures in this section are essentially identical to those in Industry Circular No. 61-14. Those approved applications in effect under Industry Circular No. 61-14 will continue in effect under the amended regulations.

Inquiries. Inquiries in regard to this industry circular should refer to its number and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).


Dwight E. Avis
Director, Alcohol and Tobacco Tax Division